

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Anderson Community School Corp (5275)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$71,226	\$93,531	n/a	31%
	11100 Elementary	\$13,076,875	\$14,433,121	\$13,075,177	0%	-9%
	11200 Middle/Junior High	\$4,516,867	\$7,566,891	\$6,913,216	53%	-9%
	11300 High School	\$8,616,072	\$8,581,013	\$7,595,730	-12%	-11%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$162,848	n/a	n/a
	11450 Consumer and Homemaking	\$210,892	\$8,984	\$8,717	-96%	-3%
	11510 Cooperative Education	\$181,517	\$1,894	\$1,595	-99%	-16%
	11620 Middle/Junior High	\$0	\$20,158	\$18,101	n/a	-10%
	11630 High School	\$0	\$40,473	\$27,266	n/a	-33%
	11900 Other Regular Programs	\$323,936	\$0	\$0	-100%	n/a
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$265,699	\$32,084	\$34,195	-87%	7%
	12210 Mild Mental Handicap	\$948,875	\$2,097,325	\$2,054,930	117%	-2%
	12220 Moderate Mental Handicap	\$344,082	\$572,995	\$962,520	180%	68%
	12230 Mental Handicap	\$477,782	\$761,949	\$713,438	49%	-6%
	12310 Orthopedic Impairment	\$0	\$60,376	\$38,057	n/a	-37%
	12320 Multiple Handicap	\$76,690	\$507,833	\$508,555	> 500%	0%
	12330 Visual Impairment	\$120	\$61,450	\$74,004	> 500%	20%
	12340 Hearing Impairment	\$182,755	\$218,596	\$215,083	18%	-2%
	12350 Homebound	\$39,496	\$5,447	\$58,965	49%	> 500%
	12410 Emotional Handicap - Full Time	\$555,651	\$1,007,846	\$984,635	77%	-2%
	12420 Emotional Handicap - All Others	\$55,140	\$53,636	\$49,327	-11%	-8%
	12510 Communication Disorder	\$614,507	\$981,150	\$786,682	28%	-20%
	12520 Compensatory	\$1,523,616	\$128,072	\$154,838	-90%	21%
	12610 Learning Disability - Full Time	\$202,339	\$195,933	\$184,929	-9%	-6%
	12620 Learning Disability - All Others	\$1,339,267	\$1,719,986	\$1,457,132	9%	-15%
	12710 Equal Opportunity At Risk	\$455,294	\$1,056,385	\$1,023,283	125%	-3%
	12810 Special Education Preschool	\$53,872	\$131,670	\$158,897	195%	21%
	12900 Other Special Programs	\$85,721	\$51,137	\$21,909	-74%	-57%
	13100 Adult Basic Education	\$58,583	\$59,172	\$59,317	1%	0%
	13900 Other Adult/Continuing Ed Programs	\$12,861	\$6,456	\$2,824	-78%	-56%
	14100 Elementary	\$63,817	\$3,147	\$3,071	-95%	-2%
	14200 Middle/Junior High	\$8,971	\$0	\$450	-95%	n/a
	14300 High School	\$147	\$44,487	\$67,525	> 500%	52%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$238,520	\$104,943	\$91,996	-61%	-12%
	16200 Preventive Remediation	\$82,720	\$709,056	\$621,395	> 500%	-12%
	22210 Service Area Direction	\$8,973	\$0	\$0	-100%	n/a
	22220 School Library	\$445,981	\$394,045	\$345,605	-23%	-12%
	22230 Audiovisual	\$294,519	\$420,862	\$259,720	-12%	-38%

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	22250 Computer Assisted Instruction Services	\$12,543	\$28,999	\$11,245	-10%	-61%
	22290 Other Education Media Services	\$6,000	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$2,777,312	\$3,479,776	\$3,207,710	15%	-8%
	25860 Textbooks and Workbooks	\$338,218	\$369,862	\$320,860	-5%	-13%
	26497 Teachers Retirement Fund	\$1,389,784	\$2,213,372	\$2,170,646	56%	-2%
	41100 Transfer Tuition	\$105,168	\$110,590	\$119,335	13%	8%
	41700 Interlocal Agreements - Other	\$30,887	\$0	\$0	-100%	n/a
	41900 Other	\$0	\$46,650	\$55,639	n/a	19%
Student Academic Achievement Total		\$40,022,068	\$48,359,048	\$44,714,898	12%	-8%
Student Instructional Support						
	21120 Attendance Services	\$91,456	\$0	\$0	-100%	n/a
	21130 Social Work Services	\$158,430	\$72,127	\$5,943	-96%	-92%
	21220 Counseling Services	\$766,140	\$774,067	\$773,505	1%	0%
	21290 Other Guidance Services	\$0	\$0	\$0	n/a	n/a
	21340 Nurse Services	\$326,785	\$420,208	\$419,233	28%	0%
	21410 Service Area Direction	\$1,560	\$0	\$0	-100%	n/a
	21420 Psychological Testing	\$270,028	\$370,588	\$384,103	42%	4%
	21610 Service Area Direction	\$196,319	\$363,369	\$293,599	50%	-19%
	22110 Service Area Direction	\$12,028	\$7,508	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$152,597	\$143,641	\$164,124	8%	14%
	22130 Instructional Staff Training Services	\$381,231	\$702,399	\$871,000	128%	24%
	22190 Instructional Staff Training Services - Other	\$48,045	\$1,602	\$698	-99%	-56%
	23110 Service Area Direction	\$27,547	\$19,477	\$10,529	-62%	-46%
	23210 Office of the Superintendent	\$646,885	\$392,095	\$222,236	-66%	-43%
	23220 Community Relations	\$6,500	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$1,167	\$0	\$0	-100%	n/a
	24900 Other Support Services - School Admin.	\$238,550	\$251,157	\$216,868	-9%	-14%
	26420 Employment and Placement	\$75,443	\$212,447	\$210,618	179%	-1%
	26710 Technology Support and Maintenance	\$0	\$387,708	\$427,510	n/a	10%
Student Instructional Support Total		\$3,400,711	\$4,118,393	\$3,999,965	18%	-3%
Overhead and Operational						
	23150 Legal Services	\$116,000	\$169,689	\$139,267	20%	-18%
	23160 Promotion Expenses	\$8,979	\$20,447	\$18,184	103%	-11%
	23230 Staff Relations and Negotiations	\$67	\$2,619	\$0	-100%	-100%
	25110 Office of the Business Manager	\$135,956	\$187,799	\$170,747	26%	-9%
	25240 Payroll Services	\$102,170	\$146,986	\$139,002	36%	-5%
	25250 Financial Accounting	\$70,093	\$110,584	\$102,033	46%	-8%
	25291 Refund of Revenue	\$23,788	\$4,292	\$1,288	-95%	-70%
	25293 Printed Forms	\$2,742	\$3,516	\$2,363	-14%	-33%

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	25295 Bank Service Charge	\$17	\$4	\$0	-100%	-100%
	25296 Cash Change	-\$4,500	\$0	\$0	n/a	n/a
	25353 Skilled Craft Employees	\$669,514	\$856,004	\$731,557	9%	-15%
	25360 Rent of Buildings & Equipment	\$1,719	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$137,432	\$196,105	\$180,357	31%	-8%
	25420 Maintenance of Buildings	\$4,509,643	\$6,509,928	\$6,263,355	39%	-4%
	25430 Maintenance of Grounds	\$0	\$0	\$0	n/a	n/a
	25440 Maintenance of Equipment	\$110,757	\$2,420	\$0	-100%	-100%
	25450 Vehicle Maintenance (other than buses)	\$27,396	\$88,448	\$83,961	206%	-5%
	25460 Security Services	\$72,958	\$160,179	\$196,077	169%	22%
	25470 Insurance (other than buses)	\$322,824	\$484,074	\$340,050	5%	-30%
	25490 Other Operating/Maintenance of Plant	\$1,564	\$0	\$1,150	-26%	n/a
	25510 Service Area Direction	\$126,513	\$292,400	\$253,894	101%	-13%
	25520 Vehicle Operation	\$6,390	\$0	\$0	-100%	n/a
	25530 Monitoring Services	\$46,791	\$186,014	\$164,011	251%	-12%
	25540 Vehicle Servicing and Maintenance	\$6,263	\$36,180	\$28,522	355%	-21%
	25550 Purchase of School Buses	\$83,744	\$79,546	\$183,265	119%	130%
	25580 Contracted Transportation Services	\$2,224,492	\$4,095,025	\$4,204,785	89%	3%
	25590 Other Pupil Transportation Services	\$22,576	\$139,357	\$36,664	62%	-74%
	25610 Service Area Direction	\$278,828	\$625,635	\$630,423	126%	1%
	25620 Food Preparation and Dispensing	\$1,585,348	\$2,091,260	\$2,236,734	41%	7%
	25640 Food Purchases	\$996,628	\$1,232,981	\$1,372,696	38%	11%
	25720 Purchasing	\$438,226	\$417,132	\$335,873	-23%	-19%
	25740 Printing, Publishing and Duplicating	\$4,006	\$0	\$0	-100%	n/a
	25910 Judgements	\$17,865	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$469	\$70,681	\$79,160	> 500%	12%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$163,208	\$191,379	n/a	17%
	26300 Information Services	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$3,220	\$1,600	\$7,980	148%	399%
	26499 Other	\$0	\$29,783,345	\$165,669	n/a	-99%
	26600 Data Processing	\$178,275	\$103,908	\$80,826	-55%	-22%
	26900 Other Staff Services	\$36,516	\$48,898	\$49,563	36%	1%
	32000 Community Recreation	\$22,147	\$46,789	\$32,342	46%	-31%
	33000 Civic Services	\$69,930	\$60,110	\$61,837	-12%	3%
	34000 Athletic Coaches	\$505,542	\$588,075	\$625,700	24%	6%
	36000 Welfare Activities Services	\$31,804	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$7,500	\$610,857	\$561,364	> 500%	-8%
	49200 Scholarships	\$100	\$100	\$100	0%	0%
	52200 Temporary Loans, INTEREST ON DEBT	\$291,732	\$837,028	\$447,880	54%	-46%
Overhead and Operational Total		\$13,294,024	\$50,453,225	\$20,120,058	51%	-60%

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Nonoperational						
	25330 Professional Services	\$110,433	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$1,713,679	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$2,797,750	\$15,912,921	\$11,582,242	314%	-27%
	25370 Purchase of Moveable Equipment	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$1,903,270	\$1,026,846	\$912,171	-52%	-11%
	25390 Other Facilities Acquisition & Construction	\$0	\$106	\$0	n/a	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$490,000	\$820,000	n/a	67%
	51300 Emergency Loans, PRINCIPAL OF DEBT	\$0	\$0	\$0	n/a	n/a
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$0	\$35,510,000	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$0	\$424,815	\$2,823,677	n/a	> 500%
	53100 Buildings, LEASE RENTAL	\$0	\$6,622,500	\$7,747,500	n/a	17%
Nonoperational Total		\$6,525,132	\$59,987,188	\$23,885,590	266%	-60%
prorated						
	26491 PERF	\$724,489	\$633,785	\$605,249	-16%	-5%
	26492 Social Security	\$3,343,847	\$3,918,708	\$3,711,522	11%	-5%
	26493 Workmen's Compensation	\$201,536	\$239,496	\$249,861	24%	4%
	26494 Group Insurance	\$6,830,950	\$24,190,157	\$27,127,570	297%	12%
	26496 Unemployment Compensation	\$19,522	\$102,799	\$35,252	81%	-66%
	26498 Severance/Early Retirement Pay	\$0	\$6,011	\$1,275,428	n/a	> 500%
prorated Total		\$11,120,343	\$29,090,956	\$33,004,882	197%	13%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$49,189,720	\$71,747,555	\$71,558,467	45%	0%	66.1%	37.4%	56.9%
Student Instructional Support	\$4,135,298	\$5,961,900	\$6,124,747	48%	3%	5.6%	3.1%	4.9%
Overhead and Operational	\$14,512,128	\$54,312,167	\$24,156,589	66%	-56%	19.5%	28.3%	19.2%
Nonoperational	\$6,525,132	\$59,987,188	\$23,885,590	266%	-60%	8.8%	31.2%	19.0%
Grand Total	\$74,362,279	\$192,008,809	\$125,725,393	69%	-35%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	71.7%	40.5%	61.8%